

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to case nos.:

18-cv-07828; 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01895; 19-cv-01794; 19-cv-01865; 19-cv-01904; 19-cv-01798; 19-cv-01869; 19-cv-01922; 19-cv-01800; 19-cv-01788; 19-cv-01870; 18-cv-07827; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 18-cv-07824; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01906; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 18-cv-04833; 19-cv-01911; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 19-cv-01930; 18-cv-07829; 18-cv-04434; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 19-cv-01924; 19-cv-10713; 21-cv-05339.

MASTER DOCKET

18-md-2865 (LAK)

**PLAINTIFF SKATTEFORVALTNINGEN'S RESPONSE TO DEFENDANTS' MOTION
IN LIMINE TO EXCLUDE EVIDENCE AND ARGUMENT RELATING TO BERNIE
MADOFF AND/OR PONZI SCHEMES**

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Plaintiff Skatteforvaltningen (“SKAT”) respectfully submits this response to defendants’ motion *in limine* to exclude evidence and argument related to Bernie Madoff and/or Ponzi schemes.

SKAT does not intend at trial to introduce evidence of, reference, or make argument analogizing defendants’ fraud to “Bernie Madoff or to Ponzi schemes more broadly.” (Defs. Br. 2.) As defendants note, SKAT’s expert Bruce Dubinsky worked on the Madoff investigation and “Defendants have no objection to [him] describing his work on the Madoff cases within the context of a presentation of his background and professional experience.” (Defs. Br. 2.) Similarly, while SKAT does not intend to elicit testimony from Mr. Dubinsky analogizing defendants’ fraud to Madoff’s, to the extent Mr. Dubinsky’s work on the Madoff cases is relevant to answering defendants’ cross-examination questions, he should be free to reference his Madoff work in providing his answers. Provided Mr. Dubinsky is permitted to describe his Madoff work in the context of explaining his qualifications and in answering defendants’ questions on cross-examination when relevant, SKAT does not oppose defendants’ motion.

Dated: New York, New York
August 30, 2024

HUGHES HUBBARD & REED LLP

By: /s/ Marc A. Weinstein

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